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**TWO BAKERSFIELD RESIDENTS PLEAD GUILTY IN CONNECTION  
WITH FRAUDULENT TAX REFUND SCHEME**

FRESNO--United States Attorney McGregor W. Scott and Special Agent-in-Charge of the Internal Revenue Service (IRS) - Criminal Investigation, Roger L. Wirth, announced today that MICHAEL GUEVARA GONZALES, age 49, and ANITA EMMALINDA MARTINEZ, age 36, both of Bakersfield, California, pled guilty to charges in connection with a fraudulent tax refund scheme on October 2, 2006. MICHAEL GUEVARA GONZALES pled guilty to 31 counts of making or presenting false claims. ANITA EMMALINDA MARTINEZ pled guilty to 16 counts of filing false claims and three counts of assisting in the preparation of false tax returns.

This case was a product of an extensive investigation by IRS Criminal Investigation.

MICHAEL GUEVARA GONZALES and ANITA EMMALINDA MARTINEZ admitted that they each submitted false 1040 Individual Income Tax Returns to the IRS in order to receive refund checks. They further admitted that many of the tax returns used false Forms W-2 to claim fraudulent wages and withholdings, thereby making the alleged taxpayer eligible for a tax refund. The false Forms W-2 also listed employers who did not employ the taxpayers listed on the tax returns. GONZALES and MARTINEZ also admitted to using residence addresses of family members and friends to receive the fraudulent refund checks, and to depositing the checks into bank accounts which were owned or controlled by them. MARTINEZ further admitted that she aided and assisted in the preparation and presentation to the IRS of income tax returns which falsely claimed that the taxpayers were entitled to the Earned Income Credit.

According to IRS Special Agent in Charge, Roger Wirth, "It is a top priority for IRS to stop the promoters and perpetrators of false tax refund schemes and these guilty pleas demonstrate that we will continue to do our best to insure offenders will be caught and prosecuted for these crimes."

The maximum penalty for making or presenting a false claim is five years in prison and a \$250,000 fine per count and the maximum penalty for assisting in preparing a false tax return is three years in prison and a \$250,000 fine per count. However, the actual sentence will be dictated by the Federal Sentencing Guidelines, which take into account a number of factors, and will be imposed in the discretion of the court.

According to Assistant United States Attorney Sheila K. Oberto, who is prosecuting the case, MARTINEZ and GONZALES are scheduled to be sentenced on January 8, 2007 before United States District Judge Oliver W. Wanger at 9:00 a.m.

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